

by the Constitution and laws of this State. The sum of \$5000.00 or so much thereof as may be needed is hereby appropriated for the expense of publication of said Amendment.

[NOTE.— H. J. R. No. 15 was amended and passed the House February 16, 1927, 103 yeas, 5 nays; finally passed in the Senate March 10, 1927, 25 yeas, 0 nays.]

Approved by the Governor, March 30, 1927.

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PROPOSED CONSTITUTIONAL AMENDMENT—AUTHORIZING LEGISLATURE TO EXEMPT FROM TAXATION PARSONAGES, AND CERTAIN PROPERTY OF ASSOCIATIONS FOR RELIGIOUS, EDUCATIONAL AND PHYSICAL DEVELOPMENT.

H. J. R. No. 20.]

HOUSE JOINT RESOLUTION.

Proposing an amendment to Section 2, Article 8 of the Constitution of the State, so as to authorize the Legislature to exempt from taxation any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society, and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men or young women operating under a State or National organization of like character; providing for an election upon such proposed Constitutional Amendment, and making an appropriation therefor.

*Be it resolved by the Legislature of the State of Texas:*

SECTION 1. That Section 2, Article 8 of the Constitution be so changed as to read hereafter as follows:

All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; places of burial not held for private or corporate profit; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the relig-

ious, educational and physical development of boys, girls, young men or young women operating under a State or National organization of like character also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void.

SEC. 2. The foregoing Constitutional Amendment shall be submitted to the qualified electors of the State at an election to be held throughout the State on the first Tuesday after the first Monday in November, 1928, at which election all voters favoring said proposed amendment shall write or have printed on their ballots the words "For the Amendment to the Constitution of the State of Texas, exempting from taxes property owned by churches or strictly religious societies for the exclusive use as dwellings for the ministry"; and all those opposed shall write or have printed on their ballots the words "Against the Amendment to the Constitution of the State of Texas, exempting from taxes property owned by churches or strictly religious societies for the exclusive use as dwellings for the ministry."

SEC. 3. The Governor of the State is hereby directed to issue the necessary proclamation for said election and have same published as required by the Constitution and existing laws of the State.

SEC. 4. The sum of Two Thousand Dollars (\$2000.00) or so much thereof as may be necessary, is hereby appropriated out of any funds in the Treasury of the State not otherwise appropriated to pay the expenses of said publication and election.

[NOTE.—H. J. R. No. 20 finally passed the House on February 25, 1927, 101 yeas, 28 nays; House concurred in Senate amendments March 10, 1927, 100 yeas, 14 nays; finally passed the Senate on March 10, 1927, after having been amended, 23 yeas, 6 nays.]

Approved by the Governor, March 30, 1927.